

4. The following information is provided for the year ended 31 March 2014:

	£	£
Revenue	100,000	100,000
Cost of sales	(40,000)	(40,000)
Gross profit	60,000	60,000
Operating expenses	(20,000)	(20,000)
Operating profit	40,000	40,000
Finance income	5,000	5,000
Finance costs	(2,000)	(2,000)
Profit before tax	43,000	43,000
Income tax expense	(10,000)	(10,000)
Profit for the year	33,000	33,000
Dividends paid	(10,000)	(10,000)
Retained profit	23,000	23,000

5. The following information is provided for the year ended 31 March 2015:

	£	£
Revenue	110,000	110,000
Cost of sales	(45,000)	(45,000)
Gross profit	65,000	65,000
Operating expenses	(22,000)	(22,000)
Operating profit	43,000	43,000
Finance income	6,000	6,000
Finance costs	(2,500)	(2,500)
Profit before tax	46,500	46,500
Income tax expense	(11,000)	(11,000)
Profit for the year	35,500	35,500
Dividends paid	(12,000)	(12,000)
Retained profit	23,500	23,500

6. The following information is provided for the year ended 31 March 2016:

	£	£
Revenue	120,000	120,000
Cost of sales	(50,000)	(50,000)
Gross profit	70,000	70,000
Operating expenses	(25,000)	(25,000)
Operating profit	45,000	45,000
Finance income	7,000	7,000
Finance costs	(3,000)	(3,000)
Profit before tax	49,000	49,000
Income tax expense	(12,000)	(12,000)
Profit for the year	37,000	37,000
Dividends paid	(14,000)	(14,000)
Retained profit	23,000	23,000

7. The following information is provided for the year ended 31 March 2017:

	£	£
Revenue	130,000	130,000
Cost of sales	(55,000)	(55,000)
Gross profit	75,000	75,000
Operating expenses	(28,000)	(28,000)
Operating profit	47,000	47,000
Finance income	8,000	8,000
Finance costs	(3,500)	(3,500)
Profit before tax	51,500	51,500
Income tax expense	(13,000)	(13,000)
Profit for the year	38,500	38,500
Dividends paid	(16,000)	(16,000)
Retained profit	22,500	22,500

8. The following information is provided for the year ended 31 March 2018:

	£	£
Revenue	140,000	140,000
Cost of sales	(60,000)	(60,000)
Gross profit	80,000	80,000
Operating expenses	(30,000)	(30,000)
Operating profit	50,000	50,000
Finance income	9,000	9,000
Finance costs	(4,000)	(4,000)
Profit before tax	55,000	55,000
Income tax expense	(14,000)	(14,000)
Profit for the year	41,000	41,000
Dividends paid	(18,000)	(18,000)
Retained profit	23,000	23,000

9. The following information is provided for the year ended 31 March 2019:

	£	£
Revenue	150,000	150,000
Cost of sales	(65,000)	(65,000)
Gross profit	85,000	85,000
Operating expenses	(32,000)	(32,000)
Operating profit	53,000	53,000
Finance income	10,000	10,000
Finance costs	(4,500)	(4,500)
Profit before tax	58,500	58,500
Income tax expense	(15,000)	(15,000)
Profit for the year	43,500	43,500
Dividends paid	(20,000)	(20,000)
Retained profit	23,500	23,500

10. The following information is provided for the year ended 31 March 2020:

	£	£
Revenue	160,000	160,000
Cost of sales	(70,000)	(70,000)
Gross profit	90,000	90,000
Operating expenses	(35,000)	(35,000)
Operating profit	55,000	55,000
Finance income	11,000	11,000
Finance costs	(5,000)	(5,000)
Profit before tax	61,000	61,000
Income tax expense	(16,000)	(16,000)
Profit for the year	45,000	45,000
Dividends paid	(22,000)	(22,000)
Retained profit	23,000	23,000

11. The following information is provided for the year ended 31 March 2021:

	£	£
Revenue	170,000	170,000
Cost of sales	(75,000)	(75,000)
Gross profit	95,000	95,000
Operating expenses	(38,000)	(38,000)
Operating profit	57,000	57,000
Finance income	12,000	12,000
Finance costs	(5,500)	(5,500)
Profit before tax	63,500	63,500
Income tax expense	(17,000)	(17,000)
Profit for the year	46,500	46,500
Dividends paid	(24,000)	(24,000)
Retained profit	22,500	22,500

12. The following information is provided for the year ended 31 March 2022:

	£	£
Revenue	180,000	180,000
Cost of sales	(80,000)	(80,000)
Gross profit	100,000	100,000
Operating expenses	(40,000)	(40,000)
Operating profit	60,000	60,000
Finance income	13,000	13,000
Finance costs	(6,000)	(6,000)
Profit before tax	67,000	67,000
Income tax expense	(18,000)	(18,000)
Profit for the year	49,000	49,000
Dividends		

Alexander D Gilman

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INTERFERENCE SEARCHED			
Class	Subclass	Date	Examiner
	See	as above	
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